



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: OSSEO MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 110 W 8TH STREET  
P.O. BOX 308  
OSSEO, WI 54758

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
OSSEO MUNICIPAL WATER AND SEWER UTILITY  
(Utility Name) , certify that I

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)                      (Date)

\_\_\_\_\_  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** OSSEO MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 110 W 8TH STREET

P.O. BOX 308

OSSEO, WI 54758

**When was utility organized?** 1/1/1928**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR JAMES R DEICH**Title:** PUBLIC WORKS DIRECTOR**Office Address:**

110 W 8TH STREET

OSSEO, WI 54758

**Telephone:** (715) 597 - 3015**Fax Number:** (715) 597 - 3015**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR JAMES ROBERT MURRAY CPA**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE AND COMPANY

205 E GRAND AVE

EAU CLAIRE, WI 54701

**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JAMES ROBERT MURRAY CPA**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE AND COMPANY

205 E GRAND AVE

EAU CLAIRE, WI EAU CLAIRE

**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 3/13/1998**Period covered by most recent audit:** 01/01/97-12/31/97

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DALE OLSON**Title:** UTILITY SUPERINDENDENT**Office Address:**

110 W 8TH STREET

P.O. BOX 308

OSSEO, WI 54758

**Telephone:** (715) 597 - 3015**Fax Number:** (715) 597 - 3015**E-mail Address:**

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**Name of utility commission/committee:**    OSSEO CITY COUNCIL

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**Names of members of utility commission/committee:**

MR JOHN BECKER, CITY COUNCIL MEMBER

MR TODD KITTLESON, CITY COUNCIL MEMBER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	248,864	231,585	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	134,858	154,481	2
Depreciation Expense (403)	41,225	32,992	3
Amortization Expense (404)	341		4
Taxes (408)	53,625	51,353	5
<b>Total Operating Expenses</b>	<b>230,049</b>	<b>238,826</b>	
<b>Net Operating Income</b>	<b>18,815</b>	<b>(7,241)</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>18,815</b>	<b>(7,241)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	12,564	5,710	9
Miscellaneous Nonoperating Income (421)	(62,740)	(34,191)	10
<b>Total Other Income</b>	<b>(50,176)</b>	<b>(28,481)</b>	
<b>Total Income</b>	<b>(31,361)</b>	<b>(35,722)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(31,361)</b>	<b>(35,722)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	15,031	12,769	13
Amortization of Debt Discount and Expense (428)		341	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>15,031</b>	<b>13,110</b>	
<b>Net Income</b>	<b>(46,392)</b>	<b>(48,832)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(425,475)	(377,299)	19
Balance Transferred from Income (433)	(46,392)	(48,832)	20
Miscellaneous Credits to Surplus (434)	1,695	656	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(470,172)</b>	<b>(425,475)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	12,564	4
<b>Total (Acct. 419):</b>	<b>12,564</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
SEWER OPERATIONS	(62,740)	5
<b>Total (Acct. 421):</b>	<b>(62,740)</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
PRIOR YEAR AUDIT ADJUSTMENTS	1,695	8
<b>Total (Acct. 434):</b>	<b>1,695</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
PRIOR YEAR AUDIT ADJUSTMENTS	0	9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	248,864	0	0	0	<b>248,864</b>	<b>1</b>
Less: interdepartmental sales	0		0		<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>248,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>248,864</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,640,960	2,266,346	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	512,354	474,471	<b>2</b>
<b>Net Utility Plant</b>	<b>2,128,606</b>	<b>1,791,875</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,558,867	2,567,312	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	558,429	512,927	<b>4</b>
<b>Net Nonutility Property</b>	<b>2,000,438</b>	<b>2,054,385</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	47,886	49,635	<b>6</b>
Special Funds (125)	145,064	137,506	<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,193,388</b>	<b>2,241,526</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	14,581	22,078	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	32,441	24,096	<b>11</b>
Other Accounts Receivable (143)	34,124	25,346	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	23,253	1,394	<b>14</b>
Materials and Supplies (150)	3,251	4,496	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>107,650</b>	<b>77,410</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	5,456	5,797	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>5,456</b>	<b>5,797</b>	
<b>Total Assets and Other Debits</b>	<b>4,435,100</b>	<b>4,116,608</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,511,153	1,159,390	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(470,172)	(425,475)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,040,981</b>	<b>733,915</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	237,330	242,850	<b>24</b>
Advances from Municipality (223)	162,431	162,431	<b>25</b>
Other long-Term Debt (224)	1,545	3,035	<b>26</b>
<b>Total Long-Term Debt</b>	<b>401,306</b>	<b>408,316</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	12,791	9,126	<b>28</b>
Payables to Municipality (233)	24,747	14,272	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>37,538</b>	<b>23,398</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,955,275	2,950,979	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>4,435,100</b>	<b>4,116,608</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,242,743	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	398,217				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,640,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	512,354	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>512,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,128,606</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	474,471				<b>474,471</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	41,225				<b>41,225</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,355				<b>1,355</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>42,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,580</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	4,697				<b>4,697</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>4,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,697</b>	<b>19</b>
<b>Balance End of Year</b>	<b>512,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>512,354</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	2,567,312	9,409	17,854	2,558,867	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>2,567,312</b>	<b>9,409</b>	<b>17,854</b>	<b>2,558,867</b>	
Less accum. prov. depr. & amort. (122)	512,927	47,856	2,354	558,429	3
<b>Net Nonutility Property</b>	<b>2,054,385</b>	<b>(38,447)</b>	<b>15,500</b>	<b>2,000,438</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	3,251	4,496	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>3,251</u>	<u>4,496</u>	



## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
DEBT DISCOUNT SEWER	341	428	5,456	1
<b>Total</b>			<b>5,456</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,159,390	<b>1</b>
<b>Changes during year (explain):</b>		
CONTRIBUTION FROM TID CONSTRUCTION	351,763	<b>2</b>
<b>Balance end of year</b>	<b>1,511,153</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1994 MRB WATER	03/01/1994	02/01/2013	4.00%	98,572	<b>1</b>
1994 MRB SEWER	03/01/1994	02/01/2013	4.00%	138,758	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>237,330</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
NO PAYMENT SCHEDULES	01/01/1993	00/00/0000	0.00%	162,431	<b>1</b>
<b>Total for Account 223</b>				<b>162,431</b>	
<b>Other Long-Term Debt (224)</b>					
EQUIPMENT LEASE	02/05/1996	02/05/1998	6.00%	1,545	<b>2</b>
<b>Total for Account 224</b>				<b>1,545</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	53,625	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>53,625</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	49,337	6
Social Security taxes	3,563	7
PSC Remainder Assessment	725	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>53,625</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1994 MRB WATER	0	7,410	7,410	0	1
1994 MRB SEWER	0	7,410	7,410	0	2
<b>Subtotal</b>	<b>0</b>	<b>14,820</b>	<b>14,820</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
EQUIPMENT LEASE	0	211	211	0	4
<b>Subtotal</b>	<b>0</b>	<b>211</b>	<b>211</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>15,031</b>	<b>15,031</b>	<b>0</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,204,403			1,746,576		2,950,979	1
<b>Add credits during year:</b>							
For Services	2,796			1,500		4,296	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,207,199</b>	<b>0</b>	<b>0</b>	<b>1,748,076</b>	<b>0</b>	<b>2,955,275</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	471,783			658,203		1,129,986	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	47,886	2
<b>Total (Acct. 124):</b>	<b>47,886</b>	
<b>Special Funds (125):</b>		
WATER REPLACEMENT	15,904	3
RESERVE FUND SEWER	55,539	4
RESERVE FUND WATER	73,621	5
<b>Total (Acct. 125):</b>	<b>145,064</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	32,441	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>32,441</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	34,124	11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>34,124</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM TIF	21,985	14
DUE FROM TIF 2	1,268	15
<b>Total (Acct. 145):</b>	<b>23,253</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	24,747	19
<b>Total (Acct. 233):</b>	<b>24,747</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,235,699	0	0	0	<b>2,235,699</b>	<b>1</b>
Materials and Supplies	3,873	0	0	0	<b>3,873</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	493,412	0	0	0	<b>493,412</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,205,801	0	0	0	<b>1,205,801</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>540,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>540,359</b>	
Net Operating Income	18,815	0	0	0	<b>18,815</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.48%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.48%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,335,271	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(447,823)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>887,448</b>	
<b>Net Income</b>		
Net Income	(46,392)	5
<b>Percent Return on Proprietary Capital</b>	<b>-5.23%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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NONE

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	245,477	1
<b>Total Sales of Water</b>	<b>245,477</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,783	2
Other Water Revenues (474)	1,604	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,387</b>	
<b>Total Operating Revenues</b>	<b>248,864</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	78,462	5
General Operating Expenses (680-690)	56,396	6
<b>Total Operation and Maintenance Expenses</b>	<b>134,858</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	41,225	7
Amortization Expense (404)	341	8
Taxes (408)	53,625	9
<b>Total Other Operating Expenses</b>	<b>95,191</b>	
<b>Total Operating Expenses</b>	<b>230,049</b>	
<b>NET OPERATING INCOME</b>	<b>18,815</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	730	29,371	76,934	4
Commercial	21	26,698	56,918	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>751</b>	<b>56,069</b>	<b>133,852</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		94,424	8
Other Sales to Public Authorities (464)	24	9,980	17,201	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>776</b>	<b>66,049</b>	<b>245,477</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE



**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	94,424	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>94,424</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,783	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,783</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,408	7
<b>Other (specify):</b>		
MISCELLANEOUS REVENUE	196	8
<b>Total Other Water Revenues (474)</b>	<b>1,604</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	28,379	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	14,200	3
Chemicals (630)	16,931	4
Supplies and Expenses (640)	8,515	5
Repairs of Water Plant (650)	9,810	6
Transportation Expenses (660)	627	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>78,462</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	23,914	8
Office Supplies and Expenses (681)	7,540	9
Outside Services Employed (682)	9,342	10
Insurance Expense (684)	3,200	11
Employees Pensions and Benefits (686)	12,400	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>56,396</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>134,858</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		49,337	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		485	2
<b>Net property tax equivalent</b>		<b>48,852</b>	
Social Security		4,048	3
PSC Remainder Assessment		725	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>53,625</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.231320				3
County tax rate	mills		7.185730				4
Local tax rate	mills		10.702250				5
School tax rate	mills		13.918160				6
Voc. school tax rate	mills		2.009270				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>34.046730</b>				10
Less: state credit	mills		1.918950				11
<b>Net tax rate</b>	mills		<b>32.127780</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.702250</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.927430</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>26.629680</b>				17
<b>Total Tax Rate</b>	mills		<b>34.046730</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.782151</b>				19
<b>Total tax net of state credit</b>	mills		<b>32.127780</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>25.128772</b>				21
Utility Plant, Jan. 1	\$	2,266,346	2,266,346				22
Materials & Supplies	\$	4,496	4,496				23
<b>Subtotal</b>	\$	<b>2,270,842</b>	<b>2,270,842</b>				24
Less: Plant Outside Limits	\$	0					25
<b>Taxable Assets</b>	\$	<b>2,270,842</b>	<b>2,270,842</b>				26
Assessment Ratio	dec.		0.864600				27
<b>Assessed Value</b>	\$	<b>1,963,370</b>	<b>1,963,370</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>25.128772</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>49,337</b>	<b>49,337</b>				30
Tax Equivalent per 1994 PSC Report	\$	48,646					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>49,337</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	10,439		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	16,741		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	1,250		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>28,430</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	3,095		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	72,489	2,099	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>75,584</b>	<b>2,099</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	300		21
Structures and Improvements (331)	18,018		22
Water Treatment Equipment (332)	29,589	4,857	23
<b>Total Water Treatment Plant</b>	<b>47,907</b>	<b>4,857</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	760		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			10,439	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			16,741	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,250	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>28,430</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			3,095	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	525		74,063	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>525</b>	<b>0</b>	<b>77,158</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			300	21
Structures and Improvements (331)			18,018	22
Water Treatment Equipment (332)	1,215		33,231	23
<b>Total Water Treatment Plant</b>	<b>1,215</b>	<b>0</b>	<b>51,549</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			760	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	480,675		26
Transmission and Distribution Mains (343)	1,143,442		27
Fire Mains (344)			28
Services (345)	197,368	3,241	29
Meters (346)	44,622	1,431	30
Hydrants (348)	198,357	7,156	31
Other Transmission and Distribution Plant (349)	98		32
<b>Total Transmission and Distribution Plant</b>	<b>2,065,322</b>	<b>11,828</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	1,667		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	3,987		37
Other General Equipment (379)	5,759		38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>11,413</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,228,656</b>	<b>18,784</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>2,228,656</b>	<b>18,784</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			480,675	26
Transmission and Distribution Mains (343)			1,143,442	27
Fire Mains (344)			0	28
Services (345)	810		199,799	29
Meters (346)	358		45,695	30
Hydrants (348)	1,789		203,724	31
Other Transmission and Distribution Plant (349)			98	32
<b>Total Transmission and Distribution Plant</b>	<b>2,957</b>	<b>0</b>	<b>2,074,193</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,667	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			3,987	37
Other General Equipment (379)			5,759	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>11,413</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,697</b>	<b>0</b>	<b>2,242,743</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>4,697</b>	<b>0</b>	<b>2,242,743</b>	



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,873	6,873	1
February			6,725	6,725	2
March			8,238	8,238	3
April			7,336	7,336	4
May			7,954	7,954	5
June			9,170	9,170	6
July			8,950	8,950	7
August			8,926	8,926	8
September			7,547	7,547	9
October			7,753	7,753	10
November			7,321	7,321	11
December			7,556	7,556	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>94,349</b>	<b>94,349</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				94,349	16
Less: Water sold				66,049	17
Losses and unaccounted for				28,300	18
Percent unaccounted for to the nearest whole percent (%)				30%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
BILLING ERRORS-NEW CLERK HIRED					
Maximum gallons pumped by all methods in any one day during reporting year				588	21
Date of maximum: 3/23/1997					22
Cause of maximum:					23
WATERMAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				95	24
Date of minimum: 8/8/1997					25
Total KWH used for pumping for the year				219,160	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
12TH AND ROSE	2	170	15	80,000	Yes	<b>1</b>
9TH AND CHARLES	3	222	20	140,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	2	3	1
Location	ROSE	ROSE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	US ELECTRIC	US ELECTRIC	5
Year Installed	1975	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	450	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GE	10
Year Installed	1975	1965	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	15	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	<b>4</b>
			<b>5</b>
Year constructed	1975	1984	<b>6</b>
			<b>7</b>
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	<b>8</b>
			<b>9</b>
Elevation difference in feet (See Headnote 3.)	50	136	<b>10</b>
			<b>11</b>
Total capacity in gallons	250,000	250,000	<b>12</b>
<b>WATER TREATMENT PLANT</b>			<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	<b>14</b>
			<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	<b>16</b>
			<b>17</b>
Filters, type (gravity, pressure, other, none)	GRAVITY	OTHER	<b>18</b>
			<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	50.0000	250.0000	<b>20</b>
			<b>21</b>
Is a corrosion control chemical used (yes, no)?	N	N	<b>22</b>
			<b>23</b>
Is water fluoridated (yes, no)?	N	N	<b>24</b>
			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	229				229
M	D	3.000	467				467
M	D	4.000	4,487				4,487
M	D	6.000	38,111				38,111
M	D	8.000	25,068				25,068
P	D	8.000	3,798				3,798
M	D	10.000	4,591				4,591
P	D	10.000	3,118				3,118
M	D	12.000	2,328				2,328
P	D	12.000	6,562				6,562
<b>Total Within Municipality</b>			<b>88,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,759</b>
<b>Total Utility</b>			<b>88,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,759</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	667	3	3		667	24	1
M	1.000	140	1			141	43	2
M	1.250	3				3		3
M	1.500	7	1			8	1	4
M	2.000	13				13	6	5
M	3.000	3				3		6
M	4.000	8				8		7
P	6.000	1				1		8
M	6.000	1				1		9
M	8.000	2				2	1	10
<b>Total Utility</b>		<b>845</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>847</b>	<b>75</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	706	12	2	13	<b>729</b>	101	<b>1</b>
1.000	21				<b>21</b>		<b>2</b>
1.250	1				<b>1</b>		<b>3</b>
1.500	12			1	<b>13</b>	2	<b>4</b>
2.000	6			(1)	<b>5</b>		<b>5</b>
3.000	6			(1)	<b>5</b>	2	<b>6</b>
4.000	1				<b>1</b>	1	<b>7</b>
<b>Total:</b>	<b>753</b>	<b>12</b>	<b>2</b>	<b>12</b>	<b>775</b>	<b>106</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	631	78		14		6	<b>729</b>	<b>1</b>
1.000	1	17		3			<b>21</b>	<b>2</b>
1.250		1					<b>1</b>	<b>3</b>
1.500		11	1	1			<b>13</b>	<b>4</b>
2.000		3		2			<b>5</b>	<b>5</b>
3.000		1		4			<b>5</b>	<b>6</b>
4.000				1			<b>1</b>	<b>7</b>
<b>Total:</b>	<b>632</b>	<b>111</b>	<b>1</b>	<b>25</b>	<b>0</b>	<b>6</b>	<b>775</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	162	4	4		162	2
<b>Total Fire Hydrants</b>	<b>162</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>162</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	162
Number of distribution system valves end of year:	279
Number of distribution valves operated during year:	154

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

ACCT 345 FINANCED BY CUSTOMER CONTRIBUTIONS ACCORDING TO PSC RATES

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### Water Services (Page W-16)

SERVICES ADDED ACCORDING TO PSC RULES

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